

DEPARTMENT OF BUDGET AND FISCAL SERVICES  
**CITY AND COUNTY OF HONOLULU**  
530 SOUTH KING STREET, ROOM 208 • HONOLULU, HAWAII 96813  
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KIRK CALDWELL  
MAYOR



NELSON H. KOYANAGI, JR.  
DIRECTOR

MANUEL T. VALBUENA  
DEPUTY DIRECTOR

May 21, 2018

The Honorable Trevor Ozawa, Chair  
and Members  
Committee on Budget  
Honolulu City Council  
530 South King Street, Room 202  
Honolulu, Hawaii 96813

Dear Chair Ozawa and Councilmembers:

SUBJECT: Proposed Amendment to Bill 15, (2018), CD2  
Executive Operating Budget and Program for Fiscal Year 2019

In an effort to avoid unnecessary litigation, the Department of the Corporation Counsel has been engaged in constructive discussions with the Friends of Hanauma Bay to resolve outstanding questions regarding the past use of funds from the Hanauma Bay Fund. In order to facilitate this effort, the Department of Budget and Fiscal Services would like to hire an Auditor to conduct an audit of past Hanauma Bay Nature Preserve Fund expenditures. The attached proposed amendment to the Bill 15, (2018), CD2 reflects the estimated funding needed to conduct an audit.

Should you have any questions regarding the amendments, please contact me at 768-3901.

Sincerely,

A handwritten signature in dark ink, appearing to read "Nelson H. Koyanagi Jr.", is written over a horizontal line.

Nelson H. Koyanagi Jr., Director  
Budget and Fiscal Services

Attachment

APPROVED:

A handwritten signature in dark ink, appearing to read "Roy K. Amemiya, Jr.", is written over a horizontal line.

Roy K. Amemiya, Jr.  
Managing Director

DEPT. COM. 303

18MAY21 PM 12:48 CITY CLERK

**I. AMENDMENT TO EXECUTIVE OPERATING BUDGET AND PROGRAM**

<u>FUNCTION/PROGRAM/ACTIVITY</u>	<u>AMENDMENT</u>	<u>Amount</u>	
<b>GENERAL GOVERNMENT</b>			
EXECUTIVE			
<u>Department of Budget and Fiscal Services</u>			
Administration	Add current expense funding to conduct an audit of Hanauma Bay Nature Preserve Fund prior year expenditures.	200,000 CE	HN